TRANSMITTAL		U.S. Patent and Tradema	PTO/SB/21 (09-04 red for use through 07/31/2006. OMB 0651-0031 ark Office; U.S. DEPARTMENT OF COMMERCE stion unless it displays a valid OMB control number 10/824,639 April 15, 2004 Mitsuo UMEMOTO
(to be used for all correspondence after initial filing)		Art Unit Examiner Name Attorney Docket Number	2818 D. Vu
Total Number of Pages in This Submiss	<u> </u>		606402017800
ENCLOSURES (Check all that apply)			
Fee Transmittal Form Fee Attached X Amendment/Reply After Final Affidavits/declaration(s) Extension of Time Request Express Abandonment Request Information Disclosure Statement Certified Copy of Priority Document(s) Reply to Missing Parts/ Incomplete Application Reply to Missing Parts under 37 CFR 1.52 or 1.53	Drawing(s) Licensing-related Papers Petition Petition to Convert to a Provisional Application Power of Attorney, Revocation Change of Correspondence Address Terminal Disclaimer Request for Refund CD, Number of CD(s) Landscape Table on CD Remarks		After Allowance Communication to TC Appeal Communication to Board of Appeals and Interferences Appeal Communication to TC (Appeal Notice, Brief, Reply Brief) Proprietary Information Status Letter X Other Enclosure(s) (please Identify below): Return Receipt Postcard
SIGNATURE OF APPLICANT, ATTORNEY, OR AGENT			
MORRISON & FOERSTER LLP			
Signature Alfreduce -			

Printed name Barry E. Bretschneider Reg. No. Date 28,055 August 16, 2006



THE UNITED STATES PATENT AND TRADEMARK OFFICE

In the application of:

Mitsuo UMEMOTO et al.

Serial No.: 10/824,639

Filing Date: April 15, 2004

For: SEMICONDUCTOR DEVICE

MANUFACTURING METHOD

Examiner: David Vu

Group Art Unit: 2818

Confirmation No.: 7675

AMENDMENT UNDER 37 CFR 1.111

M/S Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Action mailed May 16, 2006, please amend this application as follows:

The listing of claims begins on page 2.

The Remarks begin on page 4.